

**THIS SAMPLE RESOLUTION WAS PREPARED FOR THE WASHINGTON FIRE COMMISSIONERS
ASSOCIATION BY SNURE LAW OFFICE, PSC FOR INFORMATIONAL PURPOSES ONLY**

**DISTRICTS INTENDING TO RUN A MULTI-YEAR LEVY SHOULD CONSULT LEGAL COUNSEL
PRIOR TO ADOPTING A RESOLUTION**

Summary of ESB 5498

ESB 5498 establishes statutory authority for fire protection districts to seek multi-year lid lifts. The Bill specifically authorizes fire protection districts, with voter approval, to lift the lid for six consecutive years. The following sample resolution reflects the various requirements imposed by the bill including 1) the requirement that a levy rate only be used for the first year and a limit factor be specified for the remaining five years; 2) the requirement that the ballot title specify the specific purpose for which the funds will be used; and, 3) the requirement that the proposition be run during either the primary or the general election. The effective date of the Bill will be July 22, 2007. Since the law will be effective prior to the date of the 2007 primary election, Districts may place a multi-year lid lift on the ballot provided that your Resolution is filed with your County on or before May 29, 2007.

**_____ COUNTY FIRE PROTECTION DISTRICT NO. ____
RESOLUTION NO. _____**

**RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY
(For Primary Election)**

(Multi Year Lid Lifts may be run only at a Primary or General Election)

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF _____ COUNTY FIRE PROTECTION DISTRICT NO. __, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION TO BE HELD WITHIN THE DISTRICT ON _____, 20__, IN CONJUNCTION WITH THE STATE PRIMARY ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$1.50 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A SIX YEAR LIMIT FACTOR SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

Background: WHEREAS, it is the judgment of the Board of Commissioners of the District that it is essential and necessary for the protection of the health and life of the residents of the District that the fire and emergency medical services be provided by the District. Such services will necessitate the expenditure of revenues for station construction, maintenance, operations, equipment and personnel in excess of those which can be provided by the District's regular tax revenue levied at the current rate per \$1,000.00 of assessed valuation of taxable property within the District.

WHEREAS, The Board of Commissioners has determined that the one percent limit factor established by RCW 84.55.010 will not be sufficient to provide for the expected cost increases required to maintain and increase the level of services currently provided by the District.

Resolution: NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of _____ County Fire Protection District ____, _____, Washington as follows:

Section 1. In order to provide fire protection, prevention and emergency medical services in the District, it is necessary for the District to operate and maintain emergency fire and medical service vehicles and to construct and remodel station facilities to be staffed by properly trained personnel equipped with proper fire fighting and emergency medical equipment.

Section 2. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services, the District shall, in accordance with RCW 84.55.050, remove the limitation on regular property taxes imposed by RCW 84.55.010 and levy beginning in 2007 and collect beginning in 2008, pursuant to RCW 52.16.130, RCW 52.16.140 and RCW 52.16.160, a general tax on taxable property within the District at a rate of \$1.50 per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits.

Limit Factor Option 1 Fixed Percent:

Section 3. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond 2008, the District has determined that a limit factor of **106% (actual limit factor is set at discretion of Board of Commissioners)** shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation, in 2008 – 2012. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

Limit Factor Option 2 Consumer Price Index

(District's could also use the Implicit Price deflator or other recognized index. The formula used below is a sample and Districts will need to consider which index and measurement period works best for the District)

Section 3. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond 2008, the District has determined that the limit factor shall be **the year end change reported for August of the levy year in the Consumer Price Index For All Urban Consumers for the Seattle-Tacoma-Bremerton Area (1982-84=100)**. Such percentage shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation, in 2008 – 2012. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

Limit Factor Option 3 Variable Percentage Rate

Section 3. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond 2008, the District has determined that a limit factor of **106% for 2008 and 2009 and a limit factor of 104% for 2010, 2011 and 2012 (actual limit factors are set at discretion of Board of Commissioners)** shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

Section 4. There shall be submitted to the qualified electors of the District for their ratification or rejection, at a special election on _____, 20 __, in conjunction with the state primary election to be held on the same date, the question of whether or not the regular property tax levy of the District should be restored to \$1.50 per \$1,000.00 of true and assessed valuation in 2007 and be adjusted by *[restate limit factor from section 3]* for the following five years, subject to otherwise applicable statutory limitations. _____ County, as ex-officio Supervisor of Elections, is hereby requested to call such special election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

BALLOT TITLE OPTION 1 FIXED RATE

PROPOSITION

_____ County Fire Protection District _____ - Board of Commissioners –
Proposition Authorizing (*Restoration or Increase*) of Previous Property Tax Levies.

The Board of Commissioners of _____ County Fire Protection District _____ adopted Resolution No. _____ concerning a proposition to (*increase or restore*) its regular property tax levy for maintenance and operations to an amount not to exceed \$1.50 per \$1,000.00 of assessed valuation for collection in 2008 and to authorize setting the limit factor at 106% for each of the five succeeding years.

Should this Proposition be:

Approved
Rejected

BALLOT TITLE OPTION 2 CONSUMER PRICE INDEX

(The index language used below is a sample and Districts should independently determine what index to use)

PROPOSITION

_____ County Fire Protection District _____ - Board of Commissioners –
Proposition Authorizing (*Restoration or Increase*) of Previous Property Tax Levies.

The Board of Commissioners of _____ County Fire Protection District _____ adopted Resolution No. _____ concerning a proposition to (*increase or restore*) its regular property tax levy for maintenance and operations to an amount not to exceed \$1.50 per \$1,000.00 of assessed valuation for collection in 2008 and to authorize setting the limit factor at 100% plus the percentage change in Consumer Price Index For All Urban Consumers for the Seattle-Tacoma-Bremerton Area (1982-84=100) reported for August of the levy year for each of the five succeeding years.

Should this Proposition be:

Approved
Rejected

BALLOT TITLE OPTION 3 VARIABLE PERCENTAGE RATE

PROPOSITION

_____ County Fire Protection District _____ - Board of Commissioners –
Proposition Authorizing (*Restoration or Increase*) of Previous Property Tax Levies.

The Board of Commissioners of _____ County Fire Protection District _____
adopted Resolution No. _____ concerning a proposition to (*increase or restore*) its regular
property tax levy for maintenance and operations to an amount not to exceed \$1.50 per \$1,000.00
of assessed valuation for collection in 2008 and to authorize setting the limit factor at 106% for
2008 and 2009 and a limit factor of 104% for 2010, 2011 and 2012.

Should this Proposition be:

Approved

Rejected

Adoption: ADOPTED by the Board of Commissioners of _____ County Fire
Protection District _____, _____, Washington, at a regular open public
meeting of such Board on the _____ day of _____ 20__, the following
commissioners being present and voting:

Commissioner

Commissioner

Commissioner

Secretary